

***COMMUNITY IMPROVEMENT CORPORATION OF
HARRISON COUNTY***

HARRISON COUNTY, OHIO

REGULAR AUDIT

For the Years Ended December 31, 2022 and 2021



OHIO AUDITOR OF STATE
KEITH FABER



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Columbus, Ohio 43215
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(800) 282-0370

Members of the Board
Community Improvement Corporation of Harrison County
538 N. Main Street, Suite A
Cadiz, Ohio 43907

We have reviewed the *Independent Auditor's Report* of the Community Improvement Corporation of Harrison County, Harrison County, prepared by Charles E. Harris & Associates, Inc., for the audit period January 1, 2021 through December 31, 2022. Based upon this review, we have accepted these reports in lieu of the audit required by Section 117.11, Revised Code. The Auditor of State did not audit the accompanying financial statements and, accordingly, we are unable to express, and do not express an opinion on them.

Our review was made in reference to the applicable sections of legislative criteria, as reflected by the Ohio Constitution, and the Revised Code, policies, procedures and guidelines of the Auditor of State, regulations and grant requirements. The Community Improvement Corporation of Harrison County is responsible for compliance with these laws and regulations.

A handwritten signature in black ink that reads "Keith Faber".

Keith Faber
Auditor of State
Columbus, Ohio

August 31, 2023

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**COMMUNITY IMPROVEMENT CORPORATION OF HARRISON COUNTY
HARRISON COUNTY**

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INDEPENDENT AUDITOR'S REPORT

Community Improvement Corporation of Harrison County
Harrison County
538 N. Main Street Ste. A
Cadiz, Ohio 43907

To the Board of Trustees:

Report on the Audit of the Financial Statements

Adverse Opinion

We have audited the financial statements of the cash balances, receipts and disbursements of the Community Improvement Corporation of Harrison County, Harrison County, Ohio (the CIC), as of and for the years ended December 31, 2022 and 2021, and related notes to the financial statements.

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse Opinion on the Financial Statements as a Whole* section of our report, the accompanying financial statements referred to above do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of the CIC, as of December 31, 2022 and 2021, or the changes in financial position thereof for the years then ended.

Basis for Adverse Opinion on Financial Statements as a Whole

As described in Note 2 of the financial statements, the financial statements are prepared by the CIC on the basis of the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(C) permit. However, Ohio Administrative Code Section 117-2-03(B) requires these statements to follow accounting principles generally accepted in the United States of America.

The effects on the financial statements of the variances between the regulatory basis of accounting described in Note 2 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumably material and pervasive.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are required to be independent of the CIC, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our adverse audit opinion.

Emphasis of Matter

As discussed in Note 9 to the 2022 and 2021 financial statements, the financial impact of COVID-19 and the ensuing emergency measures will impact subsequent periods of the CIC. We did not modify our opinions regarding this matter.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the financial reporting provisions Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(C) permit; and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the CIC's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and the financial audit standards in the Comptroller General of the United States' *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we

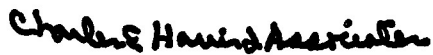
- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the CIC's internal control. Accordingly, no such opinion is expressed.
- evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.

- conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the CIC's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated May 26, 2023, on our consideration of the CIC's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the CIC's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the CIC's internal control over financial reporting and compliance.



Charles E. Harris & Associates, Inc.
May 26, 2023

Community Improvement Corporation of Harrison County
Harrison County
Statement of Receipts, Disbursements and
Changes In Fund Balance (Regulatory Cash Basis)
General Fund
For the Year Ended December 31, 2022

	General
Cash Receipts	
Grants	\$ 3,800
Lease Revenue	46,500
Miscellaneous	4,605
<i>Total Cash Receipts</i>	54,905
Cash Disbursements	
Current Disbursements:	
Audit Costs	1,367
Contract Labor	52,072
Payroll and Benefits	33,949
Legal Costs	38,369
Maintenance/Repairs	511
Miscellaneous	14,814
Insurance	8,186
Office Supplies/Expenses	2,492
Memberships	1,328
Travel and Training	5,069
<i>Total Cash Disbursements</i>	158,157
<i>Net Change in Fund Cash Balance</i>	(103,252)
<i>Fund Cash Balances, January 1</i>	218,906
<i>Fund Cash Balances, December 31</i>	\$ 115,654

The notes to the financial statements are an integral part of this statement.

Community Improvement Corporation of Harrison County

Harrison County

Notes to the Financial Statements

For the Year Ended December 31, 2022

Note 1 - Reporting Entity

The Community Improvement Corporation of Harrison County (the CIC), Harrison County, is a not-for-profit corporation incorporated in 1966 under authority of Ohio Revised Code Section 1724. The CIC is directed by a 20-member Board of Trustees, comprised of business, professional, government and community leaders. The CIC was formed to advance, encourage and promote industrial, economic, commercial and civic development in Harrison County.

The CIC's management believes these financial statements present all activities for which the CIC is financially accountable.

Note 2 - Summary of Significant Accounting Policies

Basis of Presentation

The CIC's financial statements consist of a statement of receipts, disbursements and changes in fund balance (cash basis) for the General Fund.

Fund Accounting

The CIC uses funds to maintain its financial records during the year. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts. The fund of the CIC is presented below:

General Fund The general fund accounts for and reports all financial resources not accounted for and reported in another fund. The general fund balance is available to the CIC for any purpose provided it is expended or transferred according to the general laws of Ohio.

Basis of Accounting

Ohio Revised Code Section 1724.05 requires the CIC to file its annual financial report pursuant to accounting principles generally accepted in the United States of America, however the CIC chooses to prepare its financial statements on a cash basis of accounting. This basis of accounting is a comprehensive basis of accounting other than generally accepted accounting principles. Receipts are recognized when received in cash rather than when earned, and disbursements are recognized when paid rather than when a liability is incurred. Management believes that these statements include adequate disclosure of material matters.

Capital Assets

The CIC records disbursements for acquisitions of property, plant, and equipment when paid. The accompanying financial statements do not report these items as assets.

Tax Status

The CIC is exempt from federal income taxes under Internal Revenue Code 501(c)(4) and therefore has made no provision for federal income taxes in the accompanying financial statements. By virtue of Ohio Law, the CIC is not subject to Ohio income taxes.

Community Improvement Corporation of Harrison County

Harrison County

Notes to the Financial Statements

For the Year Ended December 31, 2022

Note 3 – Deposits and Investments

The CIC maintains a deposit account. The carrying amount of deposits at December 31 was as follows:

	<u>2022</u>
Demand deposits	\$ 115,654

Deposits

Deposits are insured by the Federal Depository Insurance Corporation.

Note 4 - Risk Management

Commercial Insurance

The CIC has obtained commercial insurance for the following risks:

- Comprehensive property and general liability; and
- Wrongful acts and dishonesty bond.

Coverage limits were not decreased from last year and settled claims have not exceeded coverages for the past three years.

Note 5 – Contractual Services

The Harrison County Commissioners contract the CIC to administer various grants received by the County. Harrison County directly employs the CIC employees. The CIC reimburses Harrison County for wages and related payroll taxes from the portion of the grants received allocated for administration fees. For the year ended December 31, 2022, the CIC reimbursed \$52,072 to Harrison County for services provided.

Note 6 – Rent

The CIC has an agreement with the Harrison County Commissioners to lease its present office space for free.

Note 7 – Lease Revenue

In April 2016, the CIC signed a contract agreement to lease land situated in the Village of Cadiz, Harrison County to Harrison Power, LLC., to develop power plants or other energy projects. Based on the agreement Harrison Power will pay the CIC \$10,000 per month in 2022. \$6,500 of lease revenue in 2022 was collected from 2021. Starting May 2022, the collection of the revenue was transferred to Harrison County.

Community Improvement Corporation of Harrison County

Harrison County

Notes to the Financial Statements

For the Year Ended December 31, 2022

Note 8 – Contingent Liabilities

The CIC may be a defendant in lawsuits. Although management cannot presently determine the outcome of any suit, management believes that the resolution of any matter will not materially adversely affect the CIC's financial condition.

Note 9 – COVID-19

The United States and the State of Ohio declared a state of emergency in March of 2020 due to the COVID-19 pandemic. Ohio's state of emergency ended in June 2021, while the national state of emergency continues. The financial impact of COVID-19 and the continuing emergency measures will impact subsequent periods of the CIC. The impact on the CIC's future operating costs, revenues, and additional recovery from emergency funding, either federal or state, cannot be estimated.

Note 10 – Defined Benefit Pension Plan

Ohio Public Employees Retirement System

The CIC's employees belong to the Ohio Public Employees Retirement System (OPERS). OPERS is a cost-sharing, multiple-employer plan. The Ohio Revised Code prescribes this plan's benefits, which include postretirement healthcare and survivor and disability benefits.

The Ohio Revised Code also prescribes contribution rates. OPERS members contributed 10% of their gross salaries and the CIC contributed an amount equaling 14% of participants' gross salaries for 2022. The CIC has paid all contributions required through December 31, 2022.

Note 11 – Postemployment Benefits

OPERS offers cost-sharing, multiple-employer defined benefit postemployment plans, which include multiple health care plans including medical coverage, prescription drug coverage, deposits to a Health Reimbursement Arrangement and Medicare Part B premium reimbursements, to qualifying benefit recipients of both the traditional pension and the combined plans. The portion of employer contributions allocated to health care for members in the Traditional Pension Plan and Combined Plan was 0 percent during calendar year 2022. The portion of employer contributions allocated to health care for members in the Member-Directed plan for 2022 was 4.0%.

Effective January 1, 2022, OPERS discontinued the group plans currently offered to non-Medicare retirees and re-employed retirees. Instead, eligible non-Medicare retirees will select an individual medical plan. OPERS will provide a subsidy or allowance via an HRA allowance to those retirees who meet health care eligibility requirements. Retirees will be able to seek reimbursement for plan premiums and other qualified medical expenses.

Community Improvement Corporation of Harrison County
Harrison County
Statement of Receipts, Disbursements and
Changes In Fund Balance (Regulatory Cash Basis)
General Fund
For the Year Ended December 31, 2021

	General
Cash Receipts	
Grants	\$ 67,270
Lease Revenue	71,500
Miscellaneous	23,652
<i>Total Cash Receipts</i>	162,422
Cash Disbursements	
Current Disbursements:	
Advertising	442
Audit Costs	4,335
Contract Labor	160,000
Legal Costs	78,027
Maintenance/Repairs	856
Miscellaneous	12,057
Office Supplies/Expenses	13,402
Memberships	130
Travel and Training	610
<i>Total Cash Disbursements</i>	269,859
<i>Excess Receipts Over (Under) Disbursements</i>	(107,437)
Other Financing Receipts (Disbursements)	
Sale of Capitals Assets - Land	10,000
<i>Total Other Financing Receipts (Disbursements)</i>	10,000
<i>Net Change in Fund Cash Balance</i>	(97,437)
<i>Fund Cash Balances, January 1</i>	316,343
<i>Fund Cash Balances, December 31</i>	\$ 218,906

The notes to the financial statements are an integral part of this statement.

Community Improvement Corporation of Harrison County

Harrison County

Notes to the Financial Statements

For the Year Ended December 31, 2021

Note 1 - Reporting Entity

The Community Improvement Corporation of Harrison County (the CIC), Harrison County, is a not-for-profit corporation incorporated in 1966 under authority of Ohio Revised Code Section 1724. The CIC is directed by a 20-member Board of Trustees, comprised of business, professional, government and community leaders. The CIC was formed to advance, encourage and promote industrial, economic, commercial and civic development in Harrison County.

The CIC's management believes these financial statements present all activities for which the CIC is financially accountable.

Note 2 - Summary of Significant Accounting Policies

Basis of Presentation

The CIC's financial statements consist of a statement of receipts, disbursements and changes in fund balance (cash basis) for the General Fund.

Fund Accounting

The CIC uses funds to maintain its financial records during the year. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts. The fund of the CIC is presented below:

General Fund The general fund accounts for and reports all financial resources not accounted for and reported in another fund. The general fund balance is available to the CIC for any purpose provided it is expended or transferred according to the general laws of Ohio.

Basis of Accounting

Ohio Revised Code Section 1724.05 requires the CIC to file its annual financial report pursuant to accounting principles generally accepted in the United States of America, however the CIC chooses to prepare its financial statements on a cash basis of accounting. This basis of accounting is a comprehensive basis of accounting other than generally accepted accounting principles. Receipts are recognized when received in cash rather than when earned, and disbursements are recognized when paid rather than when a liability is incurred. Management believes that these statements include adequate disclosure of material matters.

Capital Assets

The CIC records disbursements for acquisitions of property, plant, and equipment when paid. The accompanying financial statements do not report these items as assets.

Tax Status

The CIC is exempt from federal income taxes under Internal Revenue Code 501(c)(4) and therefore has made no provision for federal income taxes in the accompanying financial statements. By virtue of Ohio Law, the CIC is not subject to Ohio income taxes.

Community Improvement Corporation of Harrison County

Harrison County

Notes to the Financial Statements

For the Year Ended December 31, 2021

Note 3 – Deposits and Investments

The CIC maintains a deposit account. The carrying amount of deposits at December 31 was as follows:

	2021
Demand deposits	<u>\$218,906</u>

Deposits

Deposits are insured by the Federal Depository Insurance Corporation.

Note 4 - Risk Management

Commercial Insurance

The CIC has obtained commercial insurance for the following risks:

- Comprehensive property and general liability; and
- Wrongful acts and dishonesty bond.

Coverage limits were not decreased from last year and settled claims have not exceeded coverages for the past three years.

Note 5 – Contractual Services

The Harrison County Commissioners contract the CIC to administer various grants received by the County. Harrison County directly employs the CIC employees. The CIC reimburses Harrison County for wages and related payroll taxes from the portion of the grants received allocated for administration fees. For the year ended December 31, 2021, the CIC reimbursed \$160,000 to Harrison County for services provided.

Note 6 – Rent

The CIC has an agreement with the Harrison County Commissioners to lease its present office space for free.

Note 7 – Lease Revenue

In April 2016, the CIC signed a contract agreement to lease land situated in the Village of Cadiz, Harrison County to Harrison Power, LLC., to develop power plants or other energy projects. Based on the agreement Harrison Power will pay the CIC \$6,500 per month in 2021.

Note 8 – Contingent Liabilities

The CIC may be a defendant in lawsuits. Although management cannot presently determine the outcome of any suits, management believes that the resolution of these matters will not materially adversely affect the CIC's financial condition.

Community Improvement Corporation of Harrison County

Harrison County

Notes to the Financial Statements

For the Year Ended December 31, 2021

Note 9 – COVID-19

The United States and the State of Ohio declared a state of emergency in March of 2020 due to the COVID-19 pandemic. Ohio's state of emergency ended in June 2021, while the national state of emergency continues. The financial impact of COVID-19 and the continuing emergency measures will impact subsequent periods of the CIC. The impact on the CIC's future operating costs, revenues, and additional recovery from emergency funding, either federal or state, cannot be estimated.

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN
ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

Community Improvement Corporation of Harrison County
Harrison County
538 N. Main Street Ste. A
Cadiz, Ohio 43907

To the Board of Trustees:

We have audited, in accordance with auditing standards generally accepted in the United States of America and standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the cash balances, receipts and disbursements of the Community Improvement Corporation of Harrison County, Harrison County (the CIC) as of and for the years ended December 31, 2022 and 2021 and the related notes to the financial statements and have issued our report thereon dated May 26, 2023, wherein we issued an adverse opinion on the CIC's financial statements because the CIC did not follow accounting principles generally accepted in the United States of America as required by Ohio Rev. Code Section 1724.05. We also noted the financial impact of COVID-19 and the ensuing emergency measures will impact subsequent periods of the CIC.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the CIC's internal control over financial reporting (internal control) to determine the audit procedures appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the CIC's internal control. Accordingly, we do not express an opinion on the effectiveness of the CIC's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies in internal control such that there is a reasonable possibility that a material misstatement of the CIC's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit, we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the CIC's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and accordingly, we do not express such an opinion. The results of our tests disclosed an instance of noncompliance or other matter that we must report under *Government Auditing Standards*, which is described in the accompanying Schedule of Findings as item 2022-001.

We also noted a certain matter not requiring inclusion in this report that we reported to the CIC's management in a separate letter dated May 26, 2023.

CIC's Response to Finding

Government Auditing Standards requires the auditor to perform limited procedures on the CIC's response to the finding identified in our audit and described in the accompanying corrective action plan. The CIC's response was not subjected to the other auditing procedures applied in the audit of the financial statements and accordingly, we express no opinion on the response.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the CIC's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the CIC's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Charles Harris Associates

Charles E. Harris and Associates, Inc.
May 26, 2023

**COMMUNITY IMPROVEMENT CORPORATION
HARRISON COUNTY**

**SCHEDULE OF FINDINGS
December 31, 2022**

FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS
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FINDING NUMBER 2022-001

Noncompliance

Ohio Rev. Code § 1724.05 provides, in part, that the CIC shall prepare an annual financial report according to generally accepted accounting principles (GAAP) and shall be filed with the Auditor of State within one hundred twenty days following the last day of the corporation's fiscal year.

The CIC filed financial statements with the Auditor of State, but those statements followed an accounting basis other than generally accepted accounting principles for the years ending December 31, 2022 and 2021. The accompanying financial statements and notes omit assets, liabilities, fund equities, and disclosures that, while material, cannot be determined at this time. The CIC is subject to fines and various other administrative remedies.

The Board of Trustees should review the standards and ensure preparation of its financial statements in accordance with US GAAP required by Ohio Rev. Code § 1724.05. Implementation of these procedures would help ensure accurate and timely financial statements in accordance with the above requirements are available to the CIC's community.

Official's Response:

See Corrective Action Plan.

**COMMUNITY IMPROVEMENT CORPORATION
HARRISON COUNTY**

**SCHEDULE OF PRIOR AUDIT FINDINGS – Prepared by Management
For the Years Ended December 31, 2022 and 2021**

Finding Number	Finding Summary	Status	Additional Information
2020-001	ORC Section 1724.05 – Community Improvement Corporation must report in accordance with GAAP	Not corrected	
2020-002	Significant deficiency – bank to book reconciliations did not include debit card account	Corrected	CIC had a bank to book reconciliation of debit card account.

**COMMUNITY IMPROVEMENT CORPORATION
HARRISON COUNTY**

**CORRECTIVE ACTION PLAN
December 31, 2022 and 2021**

Finding Number	Planned Corrective Action	Anticipated Completion Date	Responsible Contact Person
2022-001	We understand that ORC 1724.05 states that Community Improvement Corporations should file annual financial reports pursuant to accounting principles generally accepted in the United States of America. The Harrison County Community Improvement Corporation, due to economics, chooses to prepare our financial statements on a cash basis of accounting. We understand this form of accounting is permitted and accepted by the State Auditor's Office. Until our financial situation changes, we will continue to prepare our financial statements on a cash basis of accounting.	N/A	Dale Arbaugh, President

OHIO AUDITOR OF STATE KEITH FABER



COMMUNITY IMPROVEMENT CORPORATION OF HARRISON COUNTY

HARRISON COUNTY

AUDITOR OF STATE OF OHIO CERTIFICATION

This is a true and correct copy of the report, which is required to be filed pursuant to Section 117.26, Revised Code, and which is filed in the Office of the Ohio Auditor of State in Columbus, Ohio.



Certified for Release 9/12/2023

88 East Broad Street, Columbus, Ohio 43215
Phone: 614-466-4514 or 800-282-0370

This report is a matter of public record and is available online at
www.ohioauditor.gov